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AZ CORP COMMISSION
DOCKET CONTROL

2014 JUL 25 P 1:55

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION OF
LITCHFIELD PARK SERVICE COMPANY,
AN ARIZONA CORPORATION FOR A
DETERMINATION OF THE FAIR VALUE OF
ITS UTILITY PLANTS AND PROPERTY AND
FOR INCREASES IN ITS WASTEWATER
RATES AND CHARGES BASED THEREON
FOR UTILITY SERVICE.

DOCKET NO: SW-01428A-13-0042

IN THE MATTER OF THE APPLICATION OF
LITCHFIELD PARK SERVICE COMPANY,
AN ARIZONA CORPORATION FOR A
DETERMINATION OF THE FAIR VALUE OF
ITS UTILITY PLANTS AND PROPERTY AND
FOR INCREASES IN ITS WATER RATES AND
CHARGES BASED THEREON FOR UTILITY
SERVICE.

DOCKET NO: W-01427A-13-0043

NOTICE OF COMPLIANCE

Liberty Utilities (Litchfield Park Water & Sewer) Corp. (the "Company") hereby submits this Notice of Compliance pursuant to Decision No. 74437 (Apr. 18, 2014). Decision No. 74437 requires the Company to submit a report detailing the amount of its excess deferred income tax resulting from the changes in State income tax due to House Bill 2001, along with a plan on how it will refund any excess State income tax recoveries to ratepayers. See **Exhibit A**.

Arizona Corporation Commission

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JUL 25 2014


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RESPECTFULLY SUBMITTED this 25th day of July, 2014.

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By: 
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(Litchfield Park Water & Sewer) Corp.

ORIGINAL and 13 copies filed
this 25th day of July, 2014, with:

Docket Control
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

COPY hand-delivered
this 25th day of July, 2014 to:

Teena Jibilian, Administrative Law Judge
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1 **COPY** sent via U.S. mail
2 this 25th day of July, 2014, to:

3 Dan Pozefsky, Esq.
4 Residential Utility Consumer Office
5 1110 W. Washington St., Suite 220
6 Phoenix, Arizona 85007

7 Olivia Burnes
8 356 N. Cloverfield Circle
9 Litchfield Park, Arizona 85340


10 By: 
11 9340762.1/035227.0022

EXHIBIT A

Liberty Utilities (Litchfield Park Water & Sewer) Corp. (LPSCO)
Excess Deferred Income Tax
Plan of Administration
July 25, 2014

Decision 74437 requires Liberty Utilities (Litchfield Park Water & Sewer) Corp. ("LPSCO" or the "Company") to file a report within 90 days of the decision "detailing the amount of its excess deferred income tax resulting from the changes in State income tax due to House Bill 2001, along with a plan on how it will refund any excess State income tax recoveries to ratepayers."

Decision 74437 granted rates effective May 1, 2014. As of today, LPSCO has not yet filed any income tax returns with a State income tax rate different from that which was used in the calculation of rates contained in Decision 74437. Therefore, there is no current amount to refund to customers. Since the State tax rate does not change until 2015, LPSCO will not be able to calculate any actual impact until the Company's tax return is filed in 2016. At that time, LPSCO will analyze and report on the impact on its tax expense and deferred tax resulting from the changes in State income tax. Any resulting refund to customers would be done through a "negative" surcharge or monthly "credit" to customers' base fixed meter charge for water, and standard charge for sewer service.